




OFFICE OF THE AUDITOR-CONTROLLER

"Proudly Serving the Financial Needs of Tuolumne County"

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Clerk & Auditor-Controller

DATE: September 16, 2020

TO: Honorable Board of Supervisors

FROM: Deborah Bautista, Clerk & Auditor-Controller 

SUBJECT: 2020-21 APPROPRIATION LIMIT COMPUTATION

**REF: Government Code Sections 7902 & 7910 and
Article XIIIB of the California Constitution**

Per the above articles, the amount of proceeds of taxes within the County can only increase by one of six methods:

- 1) The County of Tuolumne population times, per capital increase times, prior years limit.
- 2) Surrounding counties' population increase, times per capital increase times, prior year limit.
- 3) The City of Sonora's population increase, times the per capita increase, times prior year limits.
- 4) The County of Tuolumne's population increase, times non-residential increases, times prior year limit.
- 5) Surrounding counties' population increase, times non-residential increases, times prior year limit.
- 6) The City of Sonora's population increase, times the non-residential increase, times prior year limit.

The current fiscal year of taxes is then compared with the appropriation limit to ensure that they are not in excess of said limits.

Attached are the six calculations you have to choose from. I recommend alternative Two (2). This calculation enables the appropriation limit to increase by the largest amount. The following computation, for fiscal year 2020-2021 reflects the budgeted tax proceeds for this fiscal year is only 37.45% of the allowable appropriation limit.

2019-20 Appropriation limit	\$161,435,138
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Surrounding counties' population increase times the
Per capita increase times the 2019-20 limits.

1.0427127

2020-21 Appropriation Limit

\$168,330,469

Proceeds of Taxes	\$63,046,587
Non-Proceeds	73,646,181
Fees	16,048,851
Transfers	<u>8,073,458</u>

Total Budget	<u>\$160,815,077</u>
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I would request that the Board approve the above computation proving that the appropriation limitation will not be exceeded in fiscal year 2020-21.

NOTE:

2019-20 Appropriation Limit	\$161,435,138
Population increase 2019-20	-.0008 %
Per Capita increase 2019-20	3.73 %
Non-residential new construction 2019-20	4.31 %

Tuolumne County
2020-21 Appropriation limit computations

- 1) The County of Tuolumne's population decrease times per capita increases times the 2019-20 limits.

$$0.9992 \times 1.0373 \times \$161,435,138 = \$167,322,703$$

- 2) The surrounding counties' population increase times the per capita increase times the 2019-20 limits.

$$1.00521810 \times 1.0373 \times \$161,435,138 = \$167,330,469$$

- 3) The City of Sonora's population decrease times the per capita increase times the 2019-20 limits.

$$0.9983 \times 1.0373 \times \$161,435,138 = \$167,171,992$$

- 4) The County of Tuolumne's population decrease times non-residential increase times 2019-20 limits.

$$0.9992 \times 1.0431 \times \$161,435,138 = \$168,258,278$$

- 5) The surrounding counties' population increase times the non-residential increases times 2019-20 limits.

$$1.00521810 \times 1.0431 \times \$161,435,138 = \$169,271,684$$

- 6) The City of Sonora's population decrease times the non-residential increase times the 2019-20 limits.

$$0.9983 \times 1.0431 \times \$161,435,138 = \$168,106,724$$